



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

DR. KENNETH M. STONE, CPA
Internal Audit Executive

FILE COPY
Carnahan Courthouse Building
1114 Market St., Room 642
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

July 1, 2009

David Sykora, Executive Director
St. Louis Area Agency on Aging
1520 Market St.
St. Louis, MO 63103

RE: Community Development Block Grant (CDBG) (Project #2009-CDA51)

Dear Mr. Sykora:

Enclosed is a report of our fiscal monitoring review of the St. Louis Area Agency on Aging, a not for profit organization, CDBG Program, for the period January 1, 2008, through December 31, 2008. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of St. Louis Area Agency on Aging. Fieldwork was completed on February 19, 2009.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the Community Development Administration (CDA) to provide fiscal monitoring to all grant subrecipients.

If you have any questions, please contact the Internal Audit Section at (314) 622-4723.

Sincerely,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Jill Claybour, Acting Executive Director, CDA
Lorna Alexander, Special Assistant for Development, CDA



CITY OF ST. LOUIS

**COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)**

**ST LOUIS AREA AGENCY ON AGING (SLAAA)
CONTRACT #08-12-40
CFDA #14.218**

FISCAL MONITORING REVIEW

JANUARY 1, 2008 THROUGH DECEMBER 31, 2008

PROJECT #2009-CDA51

DATE ISSUED: JULY 1, 2009

**Prepared by:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

**CITY OF ST. LOUIS
COMMUNITY DEVELOPMENT ADMINISTRATION (CDA)
COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)
ST. LOUIS AREA AGENCY ON AGING
FISCAL MONITORING REVIEW
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008**

TABLE OF CONTENTS

<u>Description</u>	<u>Page(s)</u>
INTRODUCTION	
Background	1
Purpose	1
Scope and Methodology	1
Exit Conference	1
SUMMARY OF OBSERVATIONS	
Conclusion	2
Status of Prior Observations	2
A-133 Status	2
Summary of Current Observations	2

INTRODUCTION

Background

Contract Name: St. Louis Area Agency on Aging
CFDA Number: 14.218
Contract Number: 08-12-40
Contract Period: January 1, 2008 through December 31, 2008
Contract Amount: \$295,000

The contract provided Community Development Block Grant (CDBG) funds the St. Louis Area Agency on Aging (Agency) to provide home-delivered meals to elderly City residents who are often unable to provide adequately for their nutritional needs because of age, infirmities, or financial circumstances.

Purpose

The purpose of this review was to determine the Agency's compliance with federal, state, and local Community Development Administration (CDA) requirements for the period January 1, 2008, through December 31, 2008, and make recommendations for improvements as necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grant administered by CDA. Evidence was tested supporting the reports the Agency submitted to CDA and other procedures were performed as considered necessary. Fieldwork was completed on February 19, 2009.

Exit Conference

There were no current observations; therefore, an exit conference was not considered necessary.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not fully comply with federal, state and local CDBG requirements.

Status of Prior Observations

The Agency's previous issued report dated November 25, 2008, contained one observation:

- Opportunity to improve internal controls over meal deliveries (**resolved**)

A-133 Status

The Agency expended \$500,000 or more in federal funds for the year ended June 30, 2008; therefore, the Agency was required to have a single audit in accordance with OMB Circular A-133.

The A-133 report was dated December 24, 2008 and expressed unqualified opinions on both the financial statements and major awards. No control deficiencies or material weaknesses were identified; however, there were three audit findings. These findings did not apply to the block grant funds. The Agency was determined to be a low-risk auditee.

Summary of Current Observations

There were no current observations.